

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastbrook Community Sch Corp (2815)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,762,372	\$4,732,584	\$4,640,308	\$4,581,891	-1.0%	-1.3%
Group Health Insurance	222	\$572,984	\$685,602	\$671,232	\$707,083	5.4%	5.3%
Non - Certified Salaries	120	\$666,427	\$637,392	\$494,655	\$464,686	-8.6%	-6.1%
Teacher Retirement Fund, After 7-1-95	216	\$261,041	\$445,266	\$372,770	\$377,777	9.7%	1.3%
Transfer Tuition to Other School Corps Within State	561	\$220,690	\$199,392	\$157,806	\$206,017	-1.7%	30.6%
Operational Supplies	611	\$101,240	\$107,554	\$95,083	\$101,185	0.0%	6.4%
Computer Hardware	741	\$267,608	\$81,040	\$114,500	\$100,000	-21.8%	-12.7%
Pre-2008 Object Code - Temporary Salaries	130	\$77,813	\$64,644	\$110,179	\$70,232	-2.5%	-36.3%
Public Employees Retirement Fund	214	\$48,430	\$86,538	\$59,804	\$61,403	6.1%	2.7%
Textbooks	630	\$45,084	\$365,577	\$194,224	\$51,694	3.5%	-73.4%
Other Group Insurance Authorized by Statute	224	\$57,238	\$55,265	\$50,576	\$49,016	-3.8%	-3.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$34,147	\$52,724	\$37,437	\$31,192	-2.2%	-16.7%
Social Security Certified	212	\$6,335	\$8,565	\$17,037	\$25,405	41.5%	49.1%
Social Security Noncertified	211	\$18,035	\$18,052	\$13,924	\$21,743	4.8%	56.2%
Professional Development	748	\$14,281	\$32,623	\$9,933	\$10,448	-7.5%	5.2%
Equipment	730	\$2,916	\$2,776	\$129,634	\$9,555	34.5%	-92.6%
Other Purchased Services	593	\$14,506	\$3,307	\$24,582	\$8,376	-12.8%	-65.9%
Library Books	640	\$11,696	\$12,009	\$12,836	\$7,745	-9.8%	-39.7%
Group Life Insurance	221	\$6,169	\$6,737	\$6,156	\$6,433	1.1%	4.5%
Travel	580	\$9,271	\$2,129	\$4,227	\$5,439	-12.5%	28.7%
Periodicals	650	\$4,404	\$2,127	\$2,885	\$1,962	-18.3%	-32.0%
Other Professional and Technical Services	319	\$161	\$1,315	\$4,005	\$1,801	83.0%	-55.0%
Instructional Programs Improvement Services	312	\$0	\$7,020	\$647	\$1,500	NA	131.7%
Instruction Services	311	\$25,563	\$15,353	\$32,277	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$13,133	\$0	\$945	\$0	-100.0%	-100.0%
Transfer Tuition - Other	569	\$964	\$0	\$0	\$0	-100.0%	NA
Repairs and Maintenance Services	430	\$0	\$223,506	\$7,004	\$0	NA	-100.0%
Other Technology Hardware	746	\$4,568	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,247,078	\$7,849,095	\$7,264,663	\$6,902,583	-1.2%	-5.0%
Student Instructional Support							
Certified Salaries	110	\$743,461	\$771,422	\$749,326	\$762,611	0.6%	1.8%
Non - Certified Salaries	120	\$375,683	\$357,217	\$353,949	\$355,961	-1.3%	0.6%
Group Health Insurance	222	\$116,810	\$127,603	\$130,668	\$178,047	11.1%	36.3%
Teacher Retirement Fund, After 7-1-95	216	\$29,297	\$48,501	\$47,486	\$65,682	22.4%	38.3%
Public Employees Retirement Fund	214	\$19,510	\$42,056	\$42,377	\$49,324	26.1%	16.4%
Equipment	730	\$38,769	\$0	\$24,165	\$29,936	-6.3%	23.9%
Operational Supplies	611	\$24,803	\$18,572	\$16,609	\$14,944	-11.9%	-10.0%

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Instruction Services	311	\$31,017	\$7,625	\$28,652	\$11,690	-21.6%	-59.2%
Other Group Insurance Authorized by Statute	224	\$10,333	\$9,532	\$9,921	\$11,304	2.3%	13.9%
Other Professional and Technical Services	319	\$121	\$223	\$1,218	\$6,750	173.2%	454.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,635	\$15,450	\$10,400	\$6,592	-6.5%	-36.6%
Group Life Insurance	221	\$746	\$819	\$845	\$1,006	7.8%	19.1%
Travel	580	\$75	\$34	\$78	\$549	64.5%	601.1%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$279	NA	NA
Severance/Early Retirement Pay	213	\$2,225	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,401,485	\$1,399,054	\$1,415,695	\$1,494,675	1.6%	5.6%
Overhead and Operational							
Non - Certified Salaries	120	\$1,076,190	\$1,097,568	\$1,115,179	\$1,156,447	1.8%	3.7%
Operational Supplies	611	\$447,557	\$521,085	\$500,291	\$460,554	0.7%	-7.9%
Social Security Certified	212	\$389,122	\$393,629	\$385,158	\$381,472	-0.5%	-1.0%
Repairs and Maintenance Services	430	\$219,670	\$205,803	\$279,687	\$233,585	1.5%	-16.5%
Light and Power - Other Than Heating and Cooling	625	\$233,083	\$223,568	\$204,232	\$212,829	-2.2%	4.2%
Other Professional and Technical Services	319	\$2,635	\$73,185	\$146,877	\$207,990	198.1%	41.6%
Public Employees Retirement Fund	214	\$74,832	\$133,584	\$129,023	\$146,155	18.2%	13.3%
Certified Salaries	110	\$156,325	\$119,396	\$127,443	\$138,535	-3.0%	8.7%
Social Security Noncertified	211	\$137,100	\$136,350	\$131,648	\$130,319	-1.3%	-1.0%
Group Health Insurance	222	\$98,671	\$87,393	\$100,228	\$126,598	6.4%	26.3%
Insurance	520	\$103,511	\$53,624	\$181,043	\$123,380	4.5%	-31.9%
Gasoline and Lubricants	613	\$146,941	\$113,675	\$125,895	\$102,799	-8.5%	-18.3%
Heating and Cooling for Buildings - Gas	622	\$56,423	\$44,919	\$89,221	\$62,432	2.6%	-30.0%
Workers Compensation Insurance	225	\$65,242	\$57,720	\$52,099	\$59,785	-2.2%	14.8%
Water and Sewage	411	\$33,219	\$28,664	\$33,840	\$34,806	1.2%	2.9%
Other Purchased Property Services	490 - 499	\$2,266	\$85,075	\$5,295	\$31,545	93.2%	495.7%
Other Technology Hardware	746	\$0	\$0	\$0	\$27,940	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$54,507	\$21,957	\$21,202	\$21,914	-20.4%	3.4%
Board of Education Services	318	\$16,629	\$16,597	\$17,891	\$17,266	0.9%	-3.5%
Severance/Early Retirement Pay	213	\$70,259	\$45,833	\$15,019	\$16,667	-30.2%	11.0%
Telephone	531	\$29,459	\$13,571	\$14,048	\$15,152	-15.3%	7.9%
Other Purchased Services	593	\$1,456	\$2,493	\$4,701	\$12,919	72.6%	174.8%
Other Group Insurance Authorized by Statute	224	\$10,773	\$9,965	\$10,436	\$11,447	1.5%	9.7%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Computer Hardware	741	\$0	\$0	\$0	\$9,652	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$647	\$676	\$5,241	\$7,620	85.2%	45.4%
Removal of Refuse and Garbage	412	\$5,576	\$4,820	\$6,125	\$6,737	4.8%	10.0%
Equipment	730	\$39,357	\$17,458	\$8,092	\$6,398	-36.5%	-20.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
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Dues and Fees	810	\$6,336	\$5,410	\$8,810	\$6,193	-0.6%	-29.7%
Travel	580	\$3,734	\$6,786	\$4,218	\$5,767	11.5%	36.7%
Connectivity	744	\$4,194	\$8,712	\$4,449	\$5,618	7.6%	26.3%
Advertising	540	\$2,806	\$1,998	\$3,587	\$2,627	-1.6%	-26.8%
Official Bond Premiums	525	\$1,344	\$0	\$1,431	\$1,080	-5.3%	-24.5%
Group Life Insurance	221	\$367	\$417	\$469	\$551	10.7%	17.3%
Improvements Other Than Buildings	715	\$84	\$84	\$54	\$69	-4.6%	28.9%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$41	NA	NA
Unemployment Insurance	230	\$8,159	\$3,766	\$46	\$14	-79.6%	-69.5%
Vehicles	731	\$344,957	\$53,188	\$239,805	\$0	-100.0%	-100.0%
Tires and Repairs	612	\$5,348	\$140	\$0	\$0	-100.0%	NA
Pupil Services	313	\$225	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,859,004	\$3,599,107	\$3,982,784	\$3,794,901	-0.4%	-4.7%
Non Operational							
Redemption of Principal	831	\$1,130,682	\$1,113,985	\$1,116,736	\$1,181,774	1.1%	5.8%
Repairs and Maintenance Services	430	\$148,687	\$21,661	\$67,037	\$222,074	10.5%	231.3%
Equipment	730	\$121,161	\$75,775	\$104,336	\$217,228	15.7%	108.2%
Interest	832	\$122,521	\$111,539	\$51,456	\$86,595	-8.3%	68.3%
Certified Salaries	110	\$63,312	\$69,189	\$67,955	\$79,004	5.7%	16.3%
Non - Certified Salaries	120	\$68,704	\$72,119	\$79,327	\$78,275	3.3%	-1.3%
Other Professional and Technical Services	319	\$23,333	\$32,573	\$59,163	\$76,888	34.7%	30.0%
Improvements Other Than Buildings	715	\$57,316	\$18,747	\$23,411	\$43,847	-6.5%	87.3%
Teacher Retirement Fund, After 7-1-95	216	\$2,776	\$5,580	\$4,816	\$6,333	22.9%	31.5%
Social Security Certified	212	\$4,667	\$5,229	\$5,197	\$6,262	7.6%	20.5%
Social Security Noncertified	211	\$5,186	\$5,556	\$6,107	\$5,988	3.7%	-2.0%
Dues and Fees	810	\$2,000	\$0	\$649	\$2,000	0.0%	208.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$602	\$801	\$582	\$528	-3.2%	-9.2%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$494	NA	NA
Public Employees Retirement Fund	214	\$1,357	\$3,813	\$2,472	\$298	-31.5%	-87.9%
Construction Services	450	\$15,944	\$0	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$0	\$72	\$0	\$0	NA	NA
Awards	875	\$0	\$1,455	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$36,173	\$73,864	\$0	NA	-100.0%
Non Operational Total		\$1,768,246	\$1,574,267	\$1,663,107	\$2,007,587	3.2%	20.7%
Grand Total		\$14,275,812	\$14,421,524	\$14,326,249	\$14,199,746	-0.1%	-0.9%